

existing language of LB 96 (sic.) They do not change the substance of the bill. Those are the amendments that are printed on page 450 of the Legislative Journal and are again, are clarifying technical amendments that we had questions about, Mr. Chairman.

PRESIDENT: Is there further discussion on the amendments in the Journal as explained by Senator Carsten? Let me ask if Senators Peterson or Schmit want to speak on these amendments or on the bill. Is there further discussion on the amendments? If not, all those in favor vote aye, opposed vote no. Have you all voted? The Clerk will record the vote.

CLERK: 28 ayes, 0 nays, on adoption of Senator Carsten's amendment, Mr. President.

PRESIDENT: The motion carried. The amendment is adopted. The Chair now recognizes Senator Carsten on the bill itself.

SENATOR CARSTEN: Mr. President and members of the Legislature, I move to advance LB 196 as amended. 196 restores the application of the sales and use tax to the sale of computer software that is transferred along with the transfer of tangible personal property and this is following a District Court case which held that the computer software did not fit within the definition of the present sales tax law. In addition, some present law is clarified regarding tax on video tapes and movie films though this portion of the bill is less significant. Now a little history of this bill, in February of 1981 the Lancaster County District Court ruled sales of computer software was not within the present law's definition. In March of 1981 the tax commissioner, Mr. Herrington then contacted us and requested attaching an amendment to a bill to clarify the law and overrule the court case. Because of the work load that session, as you recall, we were so involved we just decided to wait until the next session. So in 1982, our last legislative session, the Revenue Committee introduced LB 819 to restore the tax. There was no opposition at the public hearing and the committee did add the emergency clause and unanimously advanced the bill. The bill did advance to General File but due to the lack of time, died at the end of the session. So we are again reintroducing this same piece of legislation for your approval. You will note that there was no opposition at the public hearing and the committee unanimously advanced the bill. We do have a letter from Donna Karnes who has expressed a complete support for the bill as being necessary for the use of the Revenue Department in the operations thereof. With that, Mr. President, I would urge this body to advance LB 196 as amended.